

IDAHO STATE TAX COMMISSION
COMMISSIONERS' OPEN MEETING
MINUTES OF MEETING HELD JANUARY 15, 2014

In attendance: Commissioners Richard W. Jackson, Tom Katsilometes, and David R. Langhorst; Michael Chakarun, Debbie Coulson, Valerie Dilley, Steve Fiscus, Roxanne Lopez, Robin O'Neill, Chuck Pond, Mark Poppler, Liz Rodosovich, Mike Teller, Randy Tilley, Doreen Warren; Cynthia Adrian; George Brown, Chelsea Kidney, Mat Cundiff, Erick Shaner, and Phil Skinner; Scott Grothe, Dwight McGee, Steven Rebentisch, and Echo Rodriguez .

Public Session.

Chairman Richard W. Jackson convened the open meeting. Commissioner Roberts was not in attendance since he was at the Legislature.

Presentation of Certificates of Service.

Roxanne Lopez, Human Resources Officer, acknowledged the employees receiving a Certificate of Service, and stated how much their years of state service were appreciated.

The Certificate of Service recipients were: Steven Rebentisch, IT Database Analyst, (Information Technology) for 5 years of service; Dwight McGee, Supervising IT Systems Analyst (Property Tax), and Echo Rodriguez, Technical Records Specialist 1, (Revenue Operations) for 15 years of state service.

The Commissioners congratulated the recipients and said how the recipients' years of dedicated state service was commendable and the everyday work they do is appreciated.

Business Requiring Vote of the Commission.

Minutes: Open Meetings – November 19, 2013; December 3, 2013; December 20, 2013; Economic Estimates Committee Meeting – December 2, 2013; ISTC Annual Meeting – December 10, 2013.

Commissioner Langhorst moved that the minutes of the open meetings held on November 19, 2013; December 3, 2013; December 20, 2013; Economic Estimates Committee Meeting – December 2, 2013; ISTC Annual Meeting – December 10, 2013, be approved. Commissioner Katsilometes seconded. There were no comments or amendments. All voted in the affirmative, and the minutes of the open meetings were approved.

Resolution 14-01 – Delegations of Authority.

Chuck Pond, Security and Safety Officer, presented Resolution 14-01 – Delegations of Authority, which replaces Resolution 13-01. Chuck recommended the Commission adopt the resolution with the updated information.

Commissioner Katsilometes moved that Resolution 14-01 – Delegations of Authority be approved, and Commissioner Langhorst seconded. There were no further comments or questions. All voted in the affirmative, and the motion passed.

Administrative Policy Memorandum No. 14-02, Idaho Public Records Law

Roxanne Lopez presented the Administrative Policy Memorandum No. 14-02, Idaho Public Records Law, which replaces the current Administrative Policy Memorandum No. 9-12. Roxanne recommended the Commission adopt the new policy, which revises the agency's public record policy.

Commissioner Langhorst moved that Administrative Policy Memorandum No. 14-02 – Idaho Public Records Law be approved, and Commissioner Katsilometes seconded. There were no further comments or questions. All voted in the affirmative, and the motion passed.

There was no more business requiring a vote of the Commission.

Administrative Reports.

Management Services, Mark Poppler.

Mark Poppler, Financial Officer, reported that the agency received a favorable Governor's Budget Recommendation for FY2015 when it was made public on Monday, January 6, 2014. Many of the top priorities for ISTC, primarily the Property Tax Modernization project and official support for the new Collections division, were included. In addition, the capital replacement request and inflation adjustment received full support. There were a few disappointments such as not getting the money to enhance Tax Policy and Research capability. Definitely noticed is the lack of a CEC recommendation for employees. Everyone must realize that this is just one step in a larger process.

Mark noted that the recently completed LSO audit of the Tax Commission has produced an audit finding. He will bring the finding to the ELT tomorrow for further discussion. It basically involves a new look at whether the estimates made at year-end for CAFR reporting purposes are adequate for trying to forecast tax revenues receivable, but not yet due or collected, at fiscal year-end.

There were no questions or comments.

There were no more administrative reports.

Reports on Rules Committees.

Income Tax, Administration & Enforcement, Kilowatt, Mine License Rules – Committee Chair, Cynthia Adrian.

Cynthia Adrian, Income Tax, Administration & Enforcement, Kilowatt, and Mine License Rules Committee Chair, reported that she presented the Income Tax Proposed Rules before the House Revenue and Taxation Committee.

Chairman Jackson and Commissioner Katsilometes expressed that Cynthia did a good job and they heard several positive comments about her presentation. Cynthia noted she received assistance from Phil Skinner, a Deputy Attorney General assigned to the Tax Commission. The Chairman offered the Commission's appreciation for the Adrian/Skinner team.

There were no questions.

Motor and Special Fuels Tax Rules – Committee Chair, Don Williams.

Don Williams, the Motor and Special Fuels Tax Rules Committee Chair, reported that the Senate Transportation Committee passed the Fuels Rules as written, Docket 35-0105-1301. Don noted that he has not yet been scheduled to present at the House Transportation and Defense Committee.

Commissioner Langhorst offered his appreciation for the good job Don did before the Senate Transportation Committee. Commissioner Katsilometes added that he heard nothing but positive comments.

There were no questions.

Sales Tax Administrative Rules – Committee Chair, McLean Russell.

McLean Russell, Sales Tax Administrative Rules Committee Chair, was at the Legislature testifying before the House Revenue and Taxation Committee.

There was no Sales Tax Administrative Rules Committee report.

Property Tax Rules – Committee Chair, Alan Dornfest.

Alan Dornfest, Property Tax Rules Committee Chair, was at the Legislature testifying before the House Revenue and Taxation Committee.

There was no Property Tax Rules Committee report.

Other Business.

Bill von Tagen, Lead Deputy Attorney General, was absent and there was no This Day in History.

There was no other business.

Public Comments.

There were no public comments.

Recess.

Chairman Jackson recessed the Public Session for five minutes to reconvene for the commissioners to meet with the Commission's legal counsel.

Reconvene Meeting.

Chairman Jackson reconvened the open meeting.

Executive Session.

Commissioner Katsilometes moved to go into the Executive Session. Commissioner Langhorst seconded. A roll call vote was given by Valerie Dilley, Executive Administrative Assistant. Commissioners Jackson, Katsilometes, and Langhorst all voted in favor and the motion passed.

The Commission met in executive session with its legal counsel pursuant to Idaho Code § 67-2345(1)(f) to discuss the current status of litigation to which the Commission is a party. No matters requiring a vote of the Commission resulted from the executive session.

Public Session.

Chairman Jackson declared the Executive Session ended and returned to the public session.

There being no further business, the meeting adjourned.

Valerie J. Dilley
Secretary

Richard W. Jackson
Chairman